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From:

Sent: Monday, April 20, 2009 9:37:09 AM

To:

Cc:

Subject: RE: Question re: TEFRA Election

We could use a closing agreement to determine whether a disputed election that we haven't been able to locate was in fact filed for a year prior to that would be effective for all subsequent years.

No election can be filed now for the year under Treas. Reg. 301.6231(a)(1)-1(b)(2) since an election must be filed with the return. The period for automatic section 9100 relief as stated on the Form 8893 has expired.

Taxpayer can apply for making an out-of-time election under Treas. Reg. 301.9100-3 if all statutes have been protected.